

Delegation Order 7-11 (Formerly DO-237, Rev. 2)

Effective Date: November 8, 2007

Abatement of Qualified First Tier Chapter 42 Taxes

(1) **Authority:** To abate substantial qualified first tier excise tax amounts imposed by Chapter 42 of the Internal Revenue Code, as described in IRC § 4962(b). A substantial qualified first tier excise tax amount, for purposes of this delegation order, is a sum in excess of \$200,000 for all such tax payments or deficiencies (exclusive of interest, other taxes, and penalties) involving all related parties and transactions arising from Chapter 42 taxable events within the statute of limitations as determined by the area office involved. Amounts for which several parties are jointly and severally liable are counted only once in this summation.

(2) **Delegated to:** Directors, Employee Plans, Exempt Organizations, and Government Entities.

(3) **Redelegation:** This authority may not be redelegated.

(4) **Authority:** To abate other than substantial qualified first tier excise tax amounts imposed by Chapter 42 of the Internal Revenue Code, as described in IRC § 4962(b).

(5) **Delegated to:** Manager, EP Examinations, Programs and Review and Manager, EO Examinations, Programs and Review.

(6) **Redelegation:** This authority may not be redelegated.

(7) **Sources of Authority:** IRC § 4962; Treasury Order 150-10.

(8) To the extent that the authority previously exercised consistent with this order may require ratification; it is hereby affirmed and ratified. This order supersedes Delegation Order No. 237 (Rev. 2).

(9) Signed: Linda E. Stiff, Acting Commissioner of Internal Revenue